

# KAPASHI COMMERCIAL LIMITED

**Regd. Office:** Nishuvi, 4th Floor, 75, Dr. Annie Besant Road, Worli, Mumbai-400018.  
**Corporate Office:** 306, S.F., Ashirwad Paras-1 Near Kanti Bharwad PMT Opp. Andaz party plots,  
Makarba, Ahmedabad-380051.

**CIN:** L51900MH1985PLC037452, **E-Mail:** admin@kcltd.co.in, **Ph. No.:** +91-22-4300-5100.

## Statement of Un-Audited Financial Results for the Quarter and Nine-Months Ended on 31-December-2018.

PART-I Sr. No.	Particulars	Quarter Ended			Nine-Months Ended		(Rs. In Lakhs)
		31/12/2018	30/09/2018	31/12/2017	31/12/2018	31/12/2017	Year Ended
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
<b>1</b>	<b>Income</b>						
	A) Revenue From Operations	17.63	6.73	12.43	32.13	36.91	44.30
	B) Other Income	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Income</b>	<b>17.63</b>	<b>6.73</b>	<b>12.43</b>	<b>32.13</b>	<b>36.91</b>	<b>44.30</b>
<b>2</b>	<b>Expenses</b>						
	A) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	B) Purchase of Stock-In-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	C) Changes In Inventories of Finished Goods, Stock-In-Trade and WIP	0.00	0.00	0.00	0.00	0.00	0.00
	D) Employee Benefits Expenses	3.00	0.28	0.31	3.49	0.94	1.26
	E) Finance Costs	1.84	0.00	0.00	1.84	0.00	0.00
	F) Deprecation and Amortisation Expense	0.00	0.00	0.00	0.00	0.00	0.00
	G) Other Expenses	9.74	1.53	2.04	16.75	13.87	18.93
	<b>Total Expenses</b>	<b>14.58</b>	<b>1.81</b>	<b>2.35</b>	<b>22.08</b>	<b>14.81</b>	<b>20.19</b>
<b>3</b>	<b>Profit / (Loss) Before Exceptional Items &amp; Tax (1-2)</b>	<b>3.05</b>	<b>4.92</b>	<b>10.08</b>	<b>10.05</b>	<b>22.10</b>	<b>24.11</b>
<b>4</b>	<b>Exceptional Items</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5</b>	<b>Profit / (Loss) after Exceptional items but Before Tax (3-4)</b>	<b>3.05</b>	<b>4.92</b>	<b>10.08</b>	<b>10.05</b>	<b>22.10</b>	<b>24.11</b>
	<b>Tax Expense</b>						
	A) Current Tax (Net)	0.97	0.40	3.15	3.14	6.15	8.50
	B) Deferred Tax (Net)	0.00	0.00	0.00	0.00	0.00	0.00
	C) Tax pertaining to earlier year	0.00	0.00	0.00	17.52	0.00	0.00
<b>7</b>	<b>Profit / Loss For The Period (5-6)</b>	<b>2.08</b>	<b>4.52</b>	<b>6.93</b>	<b>(10.61)</b>	<b>15.95</b>	<b>15.61</b>
<b>8</b>	<b>Other Comprehensive Income (Net Of Tax)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9</b>	<b>Total Comprehensive Income</b>	<b>2.08</b>	<b>4.52</b>	<b>6.93</b>	<b>(10.61)</b>	<b>15.95</b>	<b>15.61</b>
<b>10</b>	<b>Paid-Up Equity Share Capital (Face Value Of Rs. 10/- Each)</b>	100.00	100.00	100.00	100.00	100.00	100.00
<b>11</b>	<b>Other Equity</b>						399.03
<b>12</b>	<b>Earnings Per Share (of Rs. 10/- Each)(Not Annualised)</b>						
	(a) Basic	0.21	0.45	0.69	(1.06)	1.60	1.56
	(b) Diluted	0.21	0.45	0.69	(1.06)	1.60	1.56

### NOTES:

- 1 The aforesaid Financial Results have been reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on February 13, 2019.
- 2 The Statutory Auditors of the Company have carried out a 'Limited Review' of the above results as per regulations 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
- 3 The Company has only one reportable primary business segments. As per IND-AS i.e. Financial Services
- 4 The Company has adopted Indian Accounting Standards ("Ind AS") from April 01, 2017 and the above financial results are prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (IND AS) prescribed under Section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 5 The figures for the previous quarter/ year have been regrouped/reclassified wherever necessary to make them comparable.

FOR KAPASHI COMMERCIAL LIMITED

PLACE: AHMEDABAD  
DATE: FEBRUARY 13, 2019



MAHENDRA G. PATEL  
DIRECTOR  
DIN: 00104706

## LIMITED REVIEW REPORT

To,  
Board of Directors of  
**Kapashi Commercial Limited**  
Ahmedabad

We have reviewed the unaudited standalone financial results of **Kapashi Commercial Limited** ("the Company") having its Registered Office at Nivushi 4th Floor Annie Besant Road Mumbai - 400018 for the quarter ended December 31, 2018 and year to date from April 01, 2018 to December 31, 2018 attached herewith (" the Statement "). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the applicable Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies generally has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Place: Ahmedabad**  
**Date: 13/02/2019**



**For, J.T. Shah & Co.**  
**Chartered Accountants**  
**(Firm Regd. No: 109616W)**  
**(J.T. Shah)**  
**Partner**  
**(M.No. 3983)**